

عنوان مقاله:

Using a multivariate statistical method of factor analysis and grounded theory to review the theory of agency in (Iran:developing countries (A Case Study

محل انتشار:

فصلنامه پیشرفتهایی در ریاضیات مالی و کاربردها, دوره 8, شماره 3 (سال: 1402)

تعداد صفحات اصل مقاله: 19

نویسندگان:

mirza mohammadi - Ph.D. Student of accounting, Faculty of Economics and Accounting Islamic Azad University Central Tehran Branch, Tehran Iran

Rahmatollah Mohammadi pour - Islamic Azad Universit, Central Organization

Ghodratallah Talebnia - Department of Accounting, Tehran Science and Research Branch, Islamic Azad University, Tehran, Iran

Negar khosravipour - accounting group. Central Tehran Branch. Islamic Azad University, Tehran. Iran

خلاصه مقاله:

The asymmetry of information between managers and shareholders significantly affects the company's investment decisions and exacerbates the problems of agency. It seems that these problems in developing markets such as Iran are more than developed markets. This research is an exploratory study, and it aims at reviewing the theory of agency in Iran. In the present study, based on the research paradigm, first, data acquisition strategy is selected based on a qualitative approach, and then qualitative study and analysis, quantitative approach, and factor analysis approach have been used to confirm the validity of the extracted model. Statistical analysis of research data shows that among the hypotheses of agency theory, risk aversion, supervision, and reward are revised dimensions in Iran like examples of developing countries. The results confirm the existence of assumptions; 1. Conflict of interests of manager and owner, Y. Information asymmetry, Y. Reverse choice, F. Ethical risk, a. Maximizing the expected utility, F. Forcing and Y. Failure to confirm the assumption is the ability to predict the future and receive information. due to the existence of information asymmetry, higher investment risks of minority shareholders and transparency problems, the lack of ability .to predict the future and receive information is necessarily confirmed

کلمات کلیدی:

Agency Theory, Corporate Governance, Reward, Risk Aversion, Supervision

لینک ثابت مقاله در پایگاه سیویلیکا:

https://civilica.com/doc/1692065

